

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Friday 26th June, 2020

No. 357

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 53/2020- GST/SIKKIM

Date: 24th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 128 of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim, Finance Department, No. 4/2018- State Tax, dated the 23rd January, 2018, namely:-

In the said notification, for the fourth proviso, the following proviso shall be substituted, namely: -

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:-

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020
3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020."

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**